



General Assembly

January Session, 2009

**Committee Bill No. 5070**

LCO No. 4021

\*       HB05070VA\_FIN030609       \*

Referred to Committee on Select Committee on Veterans' Affairs

Introduced by:  
(VA)

**AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR A  
SURVIVING PARENT OF A SERVICEMAN OR VETERAN.**

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

1       Section 1. Section 12-90 of the general statutes is repealed and the  
2       following is substituted in lieu thereof (*Effective October 1, 2009, and*  
3       *applicable to assessment years commencing on or after October 1, 2009*):

4       (a) No individual entitled to exemption under two or more of  
5       subdivisions (19), (20), (22), (23), (25), (26) and (28) of section 12-81 and  
6       under section 12-82 shall receive more than one exemption.

7       (b) Notwithstanding the provisions of subsection (a) of this section,  
8       any individual entitled to the exemption from property tax allowed in  
9       accordance with (1) subdivision (22) of [said] section 12-81 for the  
10      surviving spouse of a veteran, as defined [therein,] in said subdivision  
11      (22), or (2) subdivision (25) of said section 12-81 for the surviving  
12      parent of a veteran, as defined in said subdivision (25), which  
13      individual, except for said provisions of subsection (a) [hereof] of this  
14      section, would also be entitled to the exemption from property tax  
15      allowed in accordance with subdivision (19) of [said] section 12-81 for

16 veterans, as defined [therein] in said subdivision (19), shall be entitled  
17 to receive the amount of exemption allowed under said subdivision  
18 (22) as such a surviving spouse or allowed under said subdivision (25)  
19 as such a surviving parent, and, in addition, the amount of exemption  
20 allowed under said subdivision (19) as a veteran qualified for such  
21 exemption thereunder.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2009, and applicable to assessment years commencing on or after October 1, 2009</i>	12-90

**VA****Joint Favorable C/R****FIN**